THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO.5836 OF 2006

Date: 27-03-2006

Between:

M/s Uma Industries …Petitioner

And

Additional Commissioner (CT) and others …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO.5836 OF 2006

O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

Heard learned counsel for the parties.

The petitioner's appeal is pending before the second respondent. Pending appeal, he has filed an application for grant of stay before the first respondent, who has rejected the application. Admittedly, this is a case, where reassessment was passed only on change of opinion between two Commercial Tax Officers. One Officer assessed and levied tax at the rate of 4 per cent. The reassessment was made by another Officer levying tax at the rate of 14 per cent. Obviously, there had been no new material before the Commercial Tax Officer to come to different conclusions. In any case, the appeal is pending before the second respondent and we are told that

the appeal has already been heard and judgment is reserved.

In this view of the matter, with the consent of either side, we dispose of the writ petition directing that there shall be stay of recovery till the appeal is disposed of. Any observation made in this order cannot be taken as an expression of opinion with regard to the controversy in the matter. No order as to costs.

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(Bilal Nazki, J)

27th March, 2006

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(G.Chandraiah, J)

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Note: Issue C.C by tomorrow

(b/o)

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